



Course Syllabus: Managerial Accounting

Dillard College of Business Administration

ACCT 2243 Sections 101 and 102

Fall Semester 2026, August 25 to December 3, 2026

Contact Information

Instructor: Professor Dan Matthews, CPA, CMA

Office: Dillard Building 215

Office hours: Tuesday and Thursday 12:30 to 2:00 pm

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Course Description

An in-depth review of the concepts and techniques used in management accounting decision making, including the statement of cash flows, cost terms and concepts, cost behavior, job-order costing, performance evaluation, and relevant costs for short-term decisions.

Course Goals and Outcomes

General Learning Goals:

Critical and Analytical Thinking/Decision-making abilities through critical analysis, valuation, and interpretation of business information. There will be instruction during class on these abilities through development of problem-solving skills. Students will practice these skills in the assigned homework problems and the skills will be assessed by in-class exams.

Course Specific Learning Goals:

After completing this course, students should:

- Know how inventory items are costed in a manufacturing environment
- Be able to compute Total Manufacturing Costs
- Be able to compute Cost of Goods Manufactured
- Be able to compute Cost of Goods Sold in a manufacturing environment
- Know the record-keeping requirements for job order costing systems
- Differentiate, apply and evaluate cost behavior concepts
- Be able to identify and apply relevant costs and revenues in operational business decisions
- Be able to prepare a basic Statement of Cash Flows
- Analyze revenues and costs for decision making purposes

Textbook & Instructional Materials

Required Text: Garrison, Noreen, Brewer; Managerial Accounting; 18th edition, McGraw Hill/Irwin

Required Material:

A four-function calculator for in-class assignments, problems, and exams.

Student Handbook

Refer to: [Student Handbook](#)

Academic Misconduct Policy & Procedures

Academic Dishonesty: Cheating, collusion, and plagiarism (the act of using source material of other persons, either published or unpublished, without following the accepted techniques of crediting, or the submission for credit of work not the individual's to whom credit is given). Additional guidelines on procedures in these matters may be found in the Office of Student Conduct.

[Office of Student Conduct](#)

Moffett Library

Moffett Library provides resources and services to support student's studies and assignments, including books, peer-reviewed journals, databases, and multimedia materials accessible both on campus and remotely. The library offers media equipment checkout, reservable study rooms, and research assistance from librarians to help students effectively find, evaluate, and use information. Get started on this [Moffett Library webpage](#) to explore these resources and learn how to best utilize the library.

Grading

Table 1: Points allocated to each assignment

Assignments	Points
Exam 1	100
Exam 2	100
Exam 3	100
Final Exam	100
Quizzes (10 at 10 points each)	100
Total Points	500

Table 2: Total points for final grade.

Grade	Points
A	440 to 500
B	385 to 439
C	330 to 384
D	275 to 329
F	Less than 275

Homework

There will be eight written homework assignments during the course of the semester. The homework will **NOT** be turned in **OR** graded, however assignments will be thoroughly reviewed in class to ensure students have a complete, correct solution for use in studying for exams.

Quizzes

There will be 10 short, in-class quizzes based on assigned homework. Quizzes will be graded and valued at 10 points each for a total of 100 points.

Exams

There will be three in-class, 80 minute, 100-point exams. Each exam will consist of problem-solving questions and theory/concepts based multiple-choice questions. Exams will cover assigned chapters, in-class lectures, and assigned homework problems. Examinations will be returned to students for discussion in class after they are graded. Students should review the exam at this time as a learning tool and make note of any areas where performance was not as expected. Examinations will be collected from students after they are discussed in class and are retained as documentation of student performance.

Final Exam

The final exam will be administered on December 05, 2026, from 1:00 to 3:00 pm, in Dillard Room 101. It will be a graded, 90 minute, 100-point exam.

Extra Credit

There will be no opportunity for extra credit in this course, other than bonus points awarded for attending Supplemental Instruction lectures. Students earn two bonus points for every **NEW** lecture attended with a maximum of 4 points per week. Additional points will not be awarded for attending repeat lectures covering the same material/topics.

Late Work

Assigned work must be turned in on the stipulated due date. Late assignments will not be accepted for credit.

Make Up Work/Tests

Only students with authorized absences (see University Class Attendance Policy) may make up missed examinations and quizzes. If you know you will miss an examination or quiz, notify me **prior** to the exam/quiz date.

Important Dates

- Last day for term schedule changes: August 27, 2026
- Deadline to file for graduation: September 21, 2026
- Last Day to drop with a grade of "W:" November 23, 2026
- Refer to: [Drops, Withdrawals & Void](#)

Desire-to-Learn (D2L)

The MSU D2L program will be used to post exam grades, final course grades, course Power Point Slides, and course syllabus. Each student is expected to be familiar with this program as it provides general course information. You can log into [D2L](#) through the MSU Homepage. If you experience difficulties, please contact the technicians listed for the program or contact your instructor.

Attendance

Regular and prompt attendance is expected and is essential to success in this class. Attendance will be taken at the beginning of class. See the *MSU Student Handbook* for University Class Attendance Policy. If you know in advance that, you are going to miss a class, please contact me before that class. If you must miss a class due to illness or other emergency, contact me as soon as possible, preferably before class (e-mail is very effective for contact). If you must leave early, contact me before class begins.

Tardiness is **NOT** acceptable since late arrivals are disruptive. You are expected to demonstrate mature business behavior to include being on time for class. Excessive absences or tardiness will result in a warning from the instructor and if not corrected, may result in being dropped from the course by the instructor. You are responsible for any material or announcements missed due to absence or tardiness.

Recording Classes

****Recording classes is generally prohibited without the professor's explicit permission.*** Such recordings, when permitted, are for personal use only and may not be uploaded to the internet or otherwise shared, transmitted, or published without the professor's prior consent. Some faculty may not permit recordings of their classes. When it is feasible and appropriate, students may record classes to accommodate disabilities under the Americans With Disabilities Act, with prior approval of Disability Support Services. Such recordings may not be uploaded to the internet or otherwise shared, transmitted, or published.

Instructor Class Policies

Class Preparation: Reading and Homework Assignments:

Chapter readings and homework problems from the text will be assigned for each class. Assigned chapters should be read **BEFORE** coming to class on the day the reading assignment will be discussed. It is absolutely **IMPEATIVE** that you diligently complete all homework assignments. Further, it is not sufficient that you just complete the homework; you must **UNDERSTAND** why the problems are solved as they are. Homework problems are specifically selected to prepare students for exams. Students who choose not to complete homework assignments, and therefore not challenge themselves and prepare for exams, **will NOT be successful in this course.** You must be prepared to discuss assigned homework in class on the due date.

Class Conduct Policies:

Class will be conducted in a business-like fashion. You should arrive on time (a couple of minutes prior to the scheduled start of class), be prepared to start class promptly at the posted class time, and do not leave class early unless you have been granted permission by the instructor prior to class or you experience an emergency. Be prepared to engage in class discussions at all times. No food or drinks are allowed in the classroom except for clear bottled water.

Cell phones should be silenced during class. Text messaging and/or talking on a cell phone during class are specifically prohibited and will result in the professor asking you to leave the classroom. True emergencies are the only exception. Use of cell phones during exams is strictly prohibited.

Change of Schedule

A student dropping a course (but not withdrawing from the University) within the first 12 class days of a regular semester or the first four class days of a summer semester is eligible for a 100% refund of applicable tuition and fees. Dates are published in the Schedule of Classes each semester.

Refund and Repayment Policy

A student who withdraws or is administratively withdrawn from Midwestern State University (MSU) may be eligible to receive a refund for all or a portion of the tuition, fees and room/board charges that were paid to MSU for the semester. HOWEVER, if the student received financial aid (federal/state/institutional grants, loans and/or scholarships), all or a portion of the refund may be returned to the financial aid programs. As described below, two formulas (federal and state) exist in determining the amount of the refund. (Examples of each refund calculation will be made available upon request).

Services for Students with Disabilities

In accordance with Section 504 of the Federal Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, Midwestern State University endeavors to make reasonable accommodations to ensure equal opportunity for qualified persons with disabilities to participate in all educational, social, and recreational programs and activities. After notification of acceptance, students requiring accommodations should make application for such assistance through Disability Support Services, located in the Student Wellness Center, (940) 397-4140. Current documentation of a disability will be required in order to provide appropriate services, and each request will be individually reviewed. For more details, please go to [Disability Support Services](#).

Emergency Aid Resources for Basic Needs

Unexpected life circumstances can affect anyone. If you are experiencing challenges meeting basic needs—such as housing, utilities, food, transportation, healthcare, technology, textbooks or other life necessities, resources may be available to help. Visit the [Student Emergency Support and Resources webpage](#) to learn more, and explore emergency support opportunities through MSU and how to access them. For additional information, please contact the Office of Student Affairs: Clark Student Center #108, (940) 397-7500, student.affairs@mstuexas.edu.

College Policies

Campus Carry Rules/Policies

Refer to: [Campus Carry Rules and Policies](#)

Smoking/Tobacco Policy

College policy strictly prohibits the use of tobacco products in any building owned or operated by WATC. Adult students may smoke only in the outside designated-smoking areas at each location.

Alcohol and Drug Policy

To comply with the Drug Free Schools and Communities Act of 1989 and subsequent amendments, students and employees of Midwestern State are informed that strictly enforced policies are in place which prohibits the unlawful possession, use or distribution of any illicit drugs, including alcohol, on university property or as part of any university-sponsored activity. Students and employees are also subject to all applicable legal sanctions under local, state and federal law for any offenses involving illicit drugs on university property or at university-sponsored activities.

Campus Carry

Effective August 1, 2016, the Campus Carry law (Senate Bill 11) allows those licensed individuals to carry a **concealed** handgun in buildings on public university campuses, except in locations the University establishes as prohibited. The new Constitutional Carry law does not change this process. Openly carrying handguns is not allowed on college campuses. For more information, visit [Campus Carry](#).

Active Shooter

The safety and security of our campus is the responsibility of everyone in our community. Each of us has an obligation to be prepared to appropriately respond to threats to our campus, such as an active aggressor. Please review the information provided by MSU Police Department regarding the options and strategies we can all use to stay safe during difficult situations. For more information, visit [MSUReady – Active Shooter](#). Students are encouraged to watch the video entitled “Run. Hide. Fight.” which may be electronically accessed via the University police department’s webpage: [“Run. Hide. Fight.”](#)

Grade Appeal Process

Update as needed. Students who wish to appeal a grade should consult the Midwestern State University [MSU Catalog](#)

Syllabus Change Policy

This syllabus is a general outline of material covered, learning goals, grading procedures and student performance requirements. Material covered, dates of tests, and percent of total grade will vary as necessitated by the pace material is covered and any unforeseen class interruptions such as weather cancelations, guest lectures, or instructor illness. This syllabus is a guide for the course and is subject to change at the discretion of the instructor.

Tentative Schedule

Due Date	Chapter	Topic / Assignment
25 August	None	Course Introduction / Discuss Syllabus / Discuss Class Policies
27 August	15	Statement of Cash Flows (Disregard Appendix A)
01 September	15	Statement of Cash Flows (Disregard Appendix A)
03 September	15	Homework: Exercise 15-1; Problem 15-14
08 September	1	Managerial Concepts (Pages 25 to 30) / Cost Continuum
10 September	1	Flow of Costs Through Manufacturing Accounts
15 September	1	Exam Review
17 September	15 / 1	Exam 1
22 September	1	Return Exam / Cost Behavior Analysis (Pages 31 to 41)
24 September	1 / Appendix 5A	Homework: Problem 1-23 / Analyzing Mixed Costs (Pages 237-240)
29 September	Appendix 5A	Homework: Exercise 5A-4 (Page 246); Problem 5A-7
01 October	2	Job Order Costing (Including Appendix 2B, pages 100 to 102)
06 October	3	Job Order Costing (Including Appendix 2B, pages 100 to 102)
08 October	3	Job Order Costing (Handout Exercise)
13 October	2 / 3	Homework: Exercise 2-15; Problem 3-15 (Parts 2 and 3 only) / Review for Exam 2
15 October	5A/2/3	Exam 2
20 October	5	Return Exam 2 / Cost-Volume-Profit Analysis
22 October	5	Cost-Volume-Profit Analysis
27 October	5	Cost-Volume-Profit Analysis
29 October	5	Homework: Exercise 5-7; exercise 5-18; Problem 5-20
03 November	13	Relevant Costing for Short Term Decision Making (Hunting)
05 November	13	Relevant Costing for Short Term Decision Making
10 November	13	Homework: Exercise 13-9; Problem 13-23; Problem 13-24
12 November	5 / 13	Exam 3
17 November	9	Return Exam 3 / Flexible Budgeting
19 November	9 / 10	Homework: Exercise 9-13 / Standard Costing and Variance Analysis (Include Appx A)
24 November	10	Standard Costing and Variance Analysis (Include Appendix A)
26 November	10	Holiday – No Class
01 December	10	Standard Costing and Variance Analysis Demo Problem
03 December	10	Homework: Exercise 10A-2; Problem 10A-10
05 December	9 / 10	Final Exam 1:00 – 3:00 Dillard Room 101

NOTE: *In the event of inclement weather requiring cancellation of classes, assignments scheduled for cancelled class days will automatically move to the first following class day.*